checked by taking severe notice of lapses on the part of the village officers and giving preference to literate and capable persons in the appointment of patels in accordance with the orders passed by Government (Government Proceedings No. R. 5671-80—R. M. 521-05-12, dated 4th December 1906).

Under Rule 93, the patel has to remit the collections to the Treasury and the shanbhog's Khirdi should also accompany the remittance. In point of fact remittances are frequently sent without the Khirdis, the result being that there is no means of ascertaining whether the full amount shown as collected in the Khirdi is remitted and *vice versa*, that the whole amount remitted was duly entered in detail in the Khirdi. In all such cases, the amount should be received into the Treasury but no stray receipt should be given for such payments. The Khirdi should be sent for immediately for checking the entries and entering the Treasury certificate and due notice should be taken of the irregular conduct of the village officers concerned.

3. Another cause of the prevalence of embezzlements is that the rule which requires raiyats' receipt books to be compared with the Khirdi by Amildars and Assistant Commissioners has fallen into comparative desuetude. It is generally explained that the raiyats do not produce the receipt books at the time of Taluk or Huzur Jamabandi in spite of repeated warnings. A capable Amildar should be able to provide against this and the Huzur Jamabandi officer could ensure their production at least by the petitioners and other raiyats resorting to him, by refusing to hear their grievances till the receipts were produced. Further whenever a fair percentage of receipts are not produced in a village or firka, the shanbhog and patel concerned might be made to buy a number of printed receipt forms at their own cost and have them written up for issue to raiyats who have failed to produce their receipts.

If these precautions are steadily observed, shanbhogs and patels will have few opportunities to embezzle public funds.

4. The checking of the monthly demand, collection and balance statements and the shanbhog's khirdis is often left without sufficient control to the hobli gumasta who generally slurs over the work or colludes with the shanbhog to conceal irregularities and even embezzlements. A circular has been recently issued defining the responsibilities of the Taluk Sheristadar in this respect and the Revenue Commissioner trusts that Amildars and Taluk Sheristadars will supervise carefully the work of the hobli gumastas.

A. RANGASWAMI IYENGAR,
Revenue Commissioner.

FINANCIAL DEPARTMENT.

Circular No. 6402-70—*A. C.* 1036, *dated* 8—15*th May* 1907.

From U. L. Majumdar Esq., M.A., *Comptroller of Mysore, Bangalore.*

To.....

Sir,

I have the honor to invite your kind attention to Government Proceedings No. Fl. 8225-67—S. & A. 715-06, dated 2nd May 1907, regarding delay in furnishing the date of birth of Government officials and to request that you will be so good as to furnish the necessary particulars in regard to the date of your birth with the least possible delay.

I have the honor to be,
Sir,
Your most obedient servant,
U. L. MAJUMDAR,
Comptroller.

EXCISE DEPARTMENT.

Notice dated 20*th May* 1907.

It is hereby notified for the information of the public that Green Paint will be used in marking toddy trees licensed to be tapped in the Mysore State during the official year 1907-08.

P. N. PURNAIYA,
Excise Commissioner.